

Case Name and No. Tao 4
LUTZ 2 00230IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

Declaration and Power of Attorney

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **METHOD AND SYSTEM FOR CONNECTING CALLS THROUGH VIRTUAL MEDIA GATEWAYS** the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by an amendment, if any, specifically referred to in this oath or declaration.

I acknowledge the duty to disclose all information known to me which is material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

None

I hereby claim the benefit under Title 35, United States Code, 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, 112, I acknowledge the duty to disclose all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

None

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

2

Case Name and No. Tao 4
LUTZ 2 00230

I hereby appoint the following attorneys with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith:

Kenneth M. Brown	(Reg. No. 37,590)
Donald P. Dinella	(Reg. No. 39,961)
Martin I. Finston	(Reg. No. 31,613)
Barry H. Freedman	(Reg. No. 26,166)
Julio A. Garceran	(Reg. No. 37,138)
Jimmy Goo	(Reg. No. 36,528)
Stephen M. Gurey	(Reg. No. 27,336)
David W. Herring, Jr.	(Reg. No. P-51,069)
Matthew J. Hodulik	(Reg. No. 36,164)
Irena Lager	(Reg. No. 39,260)
John B. MacIntyre	(Reg. No. 41,170)
Christopher N. Malvone	(Reg. No. 34,866)
John F. McCabe	(Reg. No. 42,854)
James Milton	(Reg. No. 46,935)
Gregory J. Murgia	(Reg. No. 41,209)
Eugene J. Rosenthal	(Reg. No. 36,658)
Steven R. Santema	(Reg. No. 40,156)
David A. Sasso	(Reg. No. 43,084)
Bruce S. Schneider	(Reg. No. 27,949)
Ozer M. N. Teitelbaum	(Reg. No. 36,698)

I hereby appoint the attorney(s) on ATTACHMENT A as associate attorneys in the aforementioned application, with full power solely to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected with the prosecution of said application. No other powers are granted to such associate attorneys and such associate attorneys are specifically denied any power of substitution or revocation.

Full name of sole inventor (or first joint inventor): Sam Xin Tao

Inventor's signature: 

Date: Oct. 16, 2003

Residence: 606 West 116th St., Apt. 112, New York, NY 10027

Citizenship: United States

Post Office Address: 606 West 116th St., Apt. 112, New York, NY 10027

3

Case Name and No. Tao 4
LUTZ 2 00230

ATTACHMENT A

Attorney Name(s):	Richard J. Minnich	Reg. No. 24,175
	Joseph D. Dreher	Reg. No. 37,123
	Patrick D. Floyd	Reg. No. 39,671
	John P. Cornely	Reg. No. 41,687
	John S. Zanghi	Reg. No. 48,843

Telephone calls should be made to Fay, Sharpe, Fagan, Minnich & McKee, LLP
at:

Telephone No.: (216) 861-5582
Facsimile No.: (216) 241-1666

All written communications are to be addressed to:

**Richard J. Minnich
Fay, Sharpe, Fagan, Minnich & McKee, LLP
1100 Superior Avenue
Seventh Floor
Cleveland, OH 44114**